

Journalizing transactions [1-4]

JOURNAL

PAGE 1

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH		
				DEBIT	CREDIT		DEBIT	CREDIT	
19-- Feb.	1 Dorothy Gilbert, Capital	R1			1200000		1200000		1
2	3 Rent Expense	C1		60000				60000	2
3	4 Prepaid Insurance	C2		120000				120000	3
4	5 Supplies	M1		150000					4
5	Mertz Supplies				150000				5
6	6 Supplies	C3		100000				100000	6
7	7 Mertz Supplies	C4		75000				75000	7
8	10 Miscellaneous Expense	C5		500				500	8
9	12 ✓	T12	✓			50000	50000		9
10	14 ✓	T14	✓			45000	45000		10
11	17 Repair Expense	C6		7500				7500	11
12	17 ✓	T17	✓			30000	30000		12
13	20 ✓	T20	✓			37000	37000		13
14	21 ✓	T21	✓			47000	47000		14
15	24 ✓	T24	✓			40000	40000		15
16	25 Utilities Expense	C7		5000				5000	16
17	25 ✓	T25	✓			45000	45000		17
18	26 Advertising Expense	C8		9000				9000	18
19	26 ✓	T26	✓			30000	30000		19
20	27 ✓	T27	✓			35000	35000		20
21	28 Dorothy Gilbert, Drawing	C9		25000				25000	21
22	28 ✓	T28	✓			50000	50000		22
23	28 Totals			552000	1350000	409000	1609000	402000	23
24									24
25									25